OKLAHOMA
Office of Management
& Enterprise Services

CORE Oklahoma
How To Document

Payroll Processing
For Death of an Employee

Revised: 03/08/2019

Table of Contents

Document History

Document Revision	Date	Description
1.0	07/01/2010	Initial Document
1.1	08/09/2010	Added two (2) TRC codes
1.2	01/01/2011	Added two (2) Earn codes
1.3	10/01/2012	Added five (5) TRCs and Earnings Codes and revised processing steps
1.4	03/08/2019	Updated steps and TRCs

Payroll Processing

There are two different ways to pay final wages to an employee due to death. The first is when the final check(s) are paid during the same year of the employee's death, the second is when final check(s) are paid after the year of the employee's death (employee died 2018, final check paid 2019). Below are explanations covering both ways of payout.

Same Year Payout

Final checks paid due to death of an employee during the same year of death are only subject to Social Security and Medicare.

The following TRC and Earnings codes will be used for processing employee's final check(s) due to notification of death within the same year: Please note that when you see 'NON_PS Leave' in the description field it means that this code is used by agencies NOT on the PeopleSoft Leave System.

TRC	ERNCD	DESCRIPTION
DADPT	DAP	Death Admin Leave Used Positive Pay Current Year (Hours)
DALHC	DAL	Death Annual Leave NON_PS Leave Hrs Worked Current Year (Hours)
DANHC	DVT	Death Annual Leave Taken Positive Pay Current Year (Hours)
DANSP	DVT	Death Annual Split
DANWC	DAW	Death Annual Leave W/C Hours Paid Current Year (Hours)
DAPC3	DC3	Death Admin Leave Positive Pay NON_PS Leave Current Year (Hours)
DAPPC	D3C	Death Admin Leave Day Positive Pay Current Year (Hours)
DBRDC	DBR	Death Board Members and Commissioners Current Year (Hours)
DCAR		Deceased Vehicle Usage Current Year
DEASP	DEA	Death Regualr Hours Split Day
DEEAS	DES	Deceased Emp Expense Allow SY
DENFC	DEN	Death Enforced Leave Positive Pay Current Year (Hours)
DFAHC	DFA	Death FMLA Annual Leave Positive Pay Current Year (Hours)
DFHKC	DKC	Death Shift .72 Hour Current Year (Hours)
DFHLC	DLC	Death Shift .87 Hour Current Year (Hours)
DFMHC	D7C	Death FMLA Charged Holiday Positive Pay Current Year (Hours)
DFSHC	DFS	Death FMLA Sick Leave Positive Pay Current Year (Hours)
DFSPC	D2C	Death FMLA Shared Leave Positive Pay Current Year (Hours)
DGDHC	DGD	Death National Guard Positive Pay Current Year (Hours)
DGFT	DFT	Deceased Gift for Employee Current Year (Amount)
DHCHC	DHC	Death Holiday Comp Time Positive Pay Current Year (Hours)
DHPC7	DC7	Death Holiday Positive Pay NON_PS Leave Current Year (Hours)
DHRPC	D4C	Death Hourly Pay Current Year (Hours)
DHSPC	D1C	Death Holiday Positive Pay Current Year (Hours)
DJRHC	DJH	Death Jury Duty Hourly Current Year (Hours)
DJRPP	DUP	Death Jury Duty Positive Pay Current Year (Hours)
DMLHC	DML	Death Military Leave Positive Pay Current Year (Hours)
DNATC	D8C	Death National Disaster Positive Pay Current Year (Hours)
DOC1C	DO1	Death OnCall 1.00 Hour Current Year (Hours)
DRGLP	D9C	Death Organizational Leave Positive Pay Current Year (Hours)

DRGRC	DRG	Death Reg Positive Pay NON_PS Leave Current Year (Hours)
DSHLC	DLS	Death Shared Leave Positive Pay Current Year (Hours)
DSKC5	DC5	Death Sick Leave Positive Pay NON_PS Leave Current Year (Hours)
DSKPC	D5C	Death Sick Leave Positive Pay Current Year (Hours)
DSKSP	D5C	Death Sick Split
DSKWC	D5W	Death Sick Leave W/C Hours Paid Current Year (Hours)
DSVCY	DSV	Death Severance Current Year (Amount)
DTADM	DAM	Death Admin Leave PayOut Current Year (Hours)
DTAMO	DAM	Death Admin Leave PayOut NON_PS Leave Current Year (Hours)
DTCSI	DCS	Death Continuous Service Incentive Current Year (Amount)
DTHC1	DCP	Deceased Comp CORE Paid Current Year (Hours)
DTHC2	DCP	Deceased Comp PUB Paid Current Year (Hours)
DTHC4	DCP	Deceased Comp Time SEC Current Year (Hours)
DTHCP	DCP	Deceased Comp Time Current Year (Hours)
DTHEA	DEA	Deceased Regular Pay Current Year (Hours)
DTHHL	DHL	Deceased Holiday Pay Current Year (Hours)
DTHLG	DLG	Death Longevity Payout Current Year (Amount)
DTHOS	DOS	Death Overtime Straight Current Year (Hours)
DTHOV	DOV	Death Overtime @ 1.5 Current Year (Hours)
DTHSH	DSH	Death Shift Differential Current Year (Amount)
DTHVC	DVC	Death Annual Leave Payout Current Year (Hours)
DTOTH	DCT	Deceased Comp Time Paid Other Current Year (Hours)
DTPAY	DHO	Death Holiday NON_PS Leave Current Year (Hours)
DTPLG	DOM	Death Overtime Amount Only Current Year (Amount)
DTSHL	DSL	Deceased Shared Leave Current Year (Hours)
DTTER	DAL	Deceased Annual Leave NON_PS Leave Current Year (Hours)
DVBLO	DLO	Death Longevity VOBO Current Year (Amount)
DVBO	DBO	Death VOBO Benefit Allowance Current Year (Amount)
NONAD		566 Mom Adjustable Earning

These Earnings Codes are set up to ignore FWT (Federal Withholding Tax) and to not maintain a gross for FWT. Amounts that would have been reported as Federal and State wages on a W-2 will be reported on a 1099-MISC to the recipient(s). The employee's W-2 will show in Box 1 only the total wages earned prior to death. Box 2 will show only the taxes taken based on the amount in Box 1. Boxes 3 and 5 include total wages (wages prior to and after death). Boxes 4 and 6 show taxes based on wages reported in Boxes 3 and 5 respectively.

There are two General Deductions to be taken out of this check if necessary. One is for garnishments and handled by the use of a deduction subset of 'DEA' on the One-Time Deduction page of the paysheet. The other General Deduction, SPOUSE, is for payment to spouse, dependent children, or beneficiaries. The SPOUSE deduction will not be passed to AP; you will need to manually create the voucher in the AP module.

Also, Title 74, O.S., Section 840-2.18 authorizes any longevity payment to be paid to the decedent's surviving spouse, else the amount goes to the estate or designated beneficiary. If all wages and benefit payments are to be made to a designated beneficiary, per Title 40, O.S., Section 165.3a, these arrangements must be made by the employee with the agency prior to his/her death. Otherwise, all wages earned by an employee, not exceeding Three Thousand Dollars ($3,000.00), shall, upon the employee's death, become due and payable to the employee's surviving spouse, or if there is no surviving spouse, the dependent children, or their guardians or the conservators of their estates, in equal shares, without the necessity of a probate court action and anything above the $3,000.00 limit will be paid to the estate of the employee.

Next Year Payout

If an employee's final pay due to death is paid during the following year, his/her wages are NOT subject to taxes. In this case, Payroll will process using the earnings codes below. The wages paid will NOT show as part of any taxable wages and there will be no tax withholdings. Amounts that would have been reported as Federal and State wages on a W-2 will be reported on a 1099-MISC to the recipient(s).

There are two General Deductions to be taken out of this check if necessary. One is for garnishments and handled by the use of a deduction subset of 'DEA' on the One-Time Deduction page. The other General Deduction is for SPOUSE for payment to spouse, dependent children, or beneficiaries. The SPOUSE deduction will not be passed to AP; you will need to manually create the voucher in the AP module.

Also, Title 74, O.S., Section 840-2.18 authorizes any longevity payment to be paid to the decedent's surviving spouse, else the amount goes to the estate or designated beneficiary. If all wages and benefit payments are to be made to a designated beneficiary, per Title 40, O.S., Section 165.3a, these arrangements must be made by the employee with the agency prior to his/her death. Otherwise, all wages earned by an employee, not exceeding Three Thousand Dollars ($3,000.00), shall, upon the employee's death, become due and payable to the employee's surviving spouse, or if there is no surviving spouse, the dependent children, or their guardians or the conservators of their estates, in equal shares, without the necessity of a probate court action and anything above the $3,000.00 limit will be paid to the estate of the employee.

The following TRC and earnings codes will be used for processing employee's final checks due to notification of death where the payment is being made the following year:

TRC	ERNCD	DESCRIPTION
DADPF	DAF	Death Admin Leave Used Positive Pay Following Year (Hours)
DALFY	TVC	Death Annual Leave Payout Following Year (Hours)
DANHF	TVT	Death Annual Leave Taken Positive Pay Following Year (Hours)
DANSP	DVT	Death Annual Split
DAPF3	TCF	Death Admin Leave Positive Pay NON_PS Leave Following Year (Hrs)
DAPPF	T3C	Death Admin Leave Day Positive Pay Following Year (Hours)
DBRDF	TBR	Death Board Members & Commissioners Following Year (Hours)
DBRFY	TBD	Deceased Bond Refund Following Year (Amount)
DCARF		Deceased Vehilse Usage Following Year
DCTF1	TCO	Deceased Comp CORE Paid Following Year (Hours)
DCTF2	TCO	Deceased Comp PUB Paid Following Year (Hours)
DCTF3	TCO	Deceased Comp Time Paid Other Following Year (Hours)
DCTF4	TCP	Deceased Comp Time SEC Paid Following Year (Hours)
DCTFY	TCP	Deceased Comp Time Following Year (Hours)
DDPFY	TSH	Deceased Differential Pay Following Year (Amount)
DEASP	DEA	Death Regular Hours Split Day
DEEAF	DEF	Deceased EEA Paid Following Year (Amount)
DENFY	TEN	Death Enforced Leave Positive Pay Following Year (Hours)
DFAHF	TFA	Death FMLA Annual Leave Positive Pay Following Year (Hours)

TRC	ERNCD	DESCRIPTION
DFHKF	DKF	Death Shift .72 Hour Following Year (Hours)
DFHLF	DLF	Death Shift .87 Hour Following Year (Hours)
DFHLY	DLF	Death Shift .87 Hour Following Year
DFMHF	T7C	Death FMLA Charged Holiday Positive Pay Following Year (Hours)
DFSHF	TFS	Death FMLA Sick Leave Positive Pay Following Year (Hours)
DFSHR	TFE	Death FMLA Shared Leave Following Year
DFSPF	T2C	Death FMLA Shared Leave Positive Pay Following Year (Hours)
DGDHF	TGD	Death National Guard Positive Pay Following Year (Hours)
DGFT1	TFT	Deceased Gift Paid Following Year (Amount)
DHADM	TAM	Death Admin Leave Payout Following Year (Hours)
DHCHF	THC	Death Holiday Comp Time Positive Pay Following Year (Hours)
DHLFY	THL	Deceased Holiday Pay Following Year (Hours)
DHOFY	THO	Deceased Holiday Pay NON_PS Leave Following Year (Hours)
DHPF7	TC7	Death Holiday Positive Pay NON_PS Leave Following Year (Hours)
DHRPF	T4C	Death Hourly Pay Following Year (Hours)
DHSPF	T1C	Death Holiday Positive Pay Following Year (Hours)
DJRHF	TJH	Death Jury Duty Hourly Following Year (Hours)
DJRPF	TJP	Death Jury Duty Positive Pay Following Year (Hours)
DLGFY	TLG	Death Longevity Following Year (Amount)
DMLHF	TML	Death Military Leave Positive Pay Following Year (Hours)
DNATF	T8C	Death National Disaster Positive Pay Following Year (Hours)
DOC1F	TO1	Death OnCall 1.00 Hour Following Year (Hours)
DOTFY	TOV	Death Overtime Straight Following Year (Hours)
DRGFY	TEA	Deceased Reg Pay Following Year (Hours)
DRGPF	T9C	Death Organizational Leave Positive Pay Following Year (Hours)
DRGRF	TRG	Death Reg Positive Pay NON_PS Leave Following Year (Hours)
DSHFY	TSL	Deceased Shared Leave Following Year (Hours)
DSHLF	TLS	Death Shared Leave Positive Pay Following Year (Hours)
DSKC6	D6C	Death Sick Leave Positive Pay Following Year (Hours)
DSKPF	T5C	Death Sick Leave Positive Pay Following Year
DSKSP	DSC	Deaht Sick Split
DTHOF	T6C	Death Overtime @ 1.5 Following Year (Hours)
DTOTF	TCT	Death Comp Time Positive Pay NON_PS Leave Following Year (Hours)
DTRFY	TAN	Deceased Annual Leave NON_PS Leave Following Year (Hours)

Processing Steps to Follow

Step 1:

Determine if your agency provides employees the option of designating a beneficiary for wages and benefits payable upon an employee's death. If the agency provides this option and the employee has designated a beneficiary for wages and benefits, then the agency will need to get a completed IRS Form W-9 from each beneficiary(ies) and submit to Vendor Maintenance to request a vendor ID. If there are no beneficiary designations, then Title 40, O.S., Section 165.3a states the wages can be paid to the surviving spouse, or if there is no surviving spouse, the dependent children, or their guardians or the conservators of their estates up to $3,000.00. The agency will need to get a completed IRS Form W-9 from the individual(s) and submit to Vendor Maintenance to receive vendor IDs. Request to add or update deceased employee vendor file to be made payable to the “Estate of …” an employee, when the estate does not maintain a separate EIN for tax reporting purposes, may be submitted by the agency using the Employee Vendor Request Form found on the OMES website under Services > Accounting and Reporting > Forms. When completing the form, the agency should enter the following:

- Agency Instructions – Other, Deceased EMP Update
- Employee Names as ‘Estate of’ with employee name (i.e. Estate of John Doe)
- Employee SSN
- EMPLID
- Mailing address for payment

Changes on an existing vendor file will be processed to change the payee name to be payable to the estate and a new address and payment location are created. Payments to the estate should be made to the estate via warrant.

Payments made to a payee other than the estate, such as a beneficiary, spouse, dependents, guardians, or other legally appointed individual or entity of the deceased employee that are made through AP require submission of IRS Form W-9 to be completed. All forms should be submitted to Vender Registration via email to **vendor.form@omes.ok.gov**. Forms may also be faxed to 405-521-3663, Attn: Vendor Registration.

If an agency is presented an affidavit by or on behalf of a successor as discussed in 58 O. S. § 393, contact OMES CAR payroll accounting for additional guidance on processing payment(s).

Step 2:

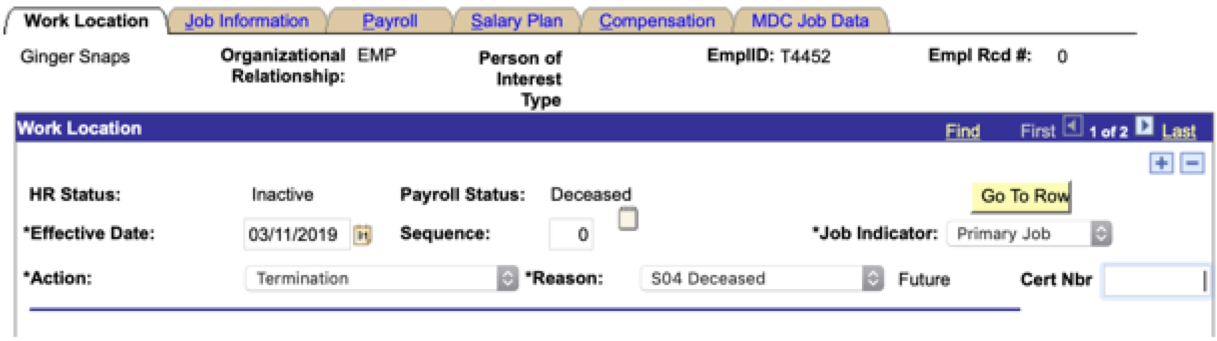
Update the date of death on the HR Personal Data record.

Navigation: Workforce Administration > Personal Information > Modify a Person

Step 3:

Update Job Data, by adding a row, with the effective date (first day the employee is no longer paid) using the Action of 'Termination' and Reason Code 'S04' (Deceased).

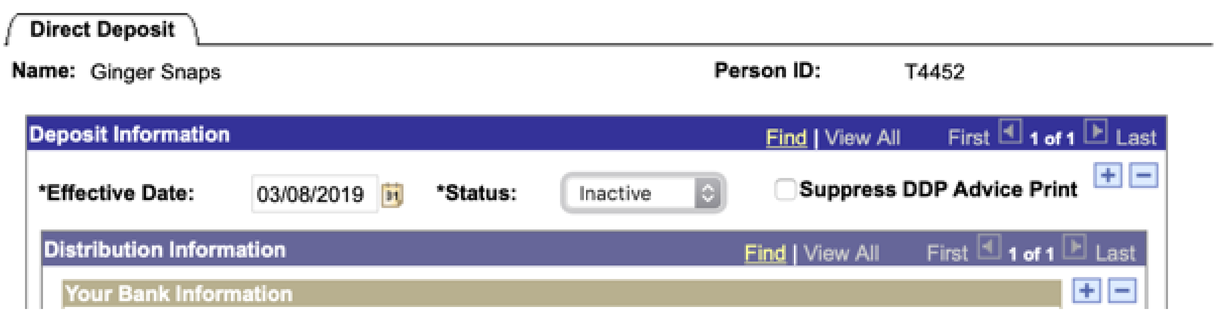
Navigation: Workforce Administration > Job Information > Job Data



Step 4:

Update the employee's Direct Deposit terminating with the effective date of the employee's death. Insert the date of death, change the status to inactive, and save the record. <u>No</u> death payouts should be sent via direct deposit after an employee's death.

Navigation: Payroll for North America > Employee Pay Data USA > Request Direct Deposit

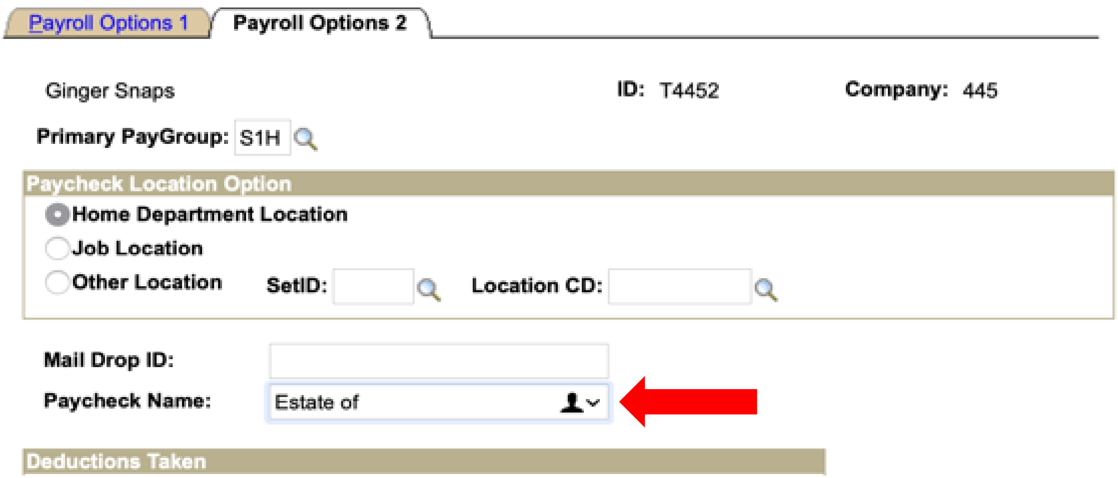


NOTE: Banks will return direct deposits for deceased customers. A return of an item will cause a delay to the individual receiving the payment.

Step 5:

For those deceased employees that need to have the "Estate of" added to the payroll check, update this on the 'Paycheck Name' on Payroll Options Tab 2 with Estate of Employee's Name (i.e. Estate of Jane Doe).

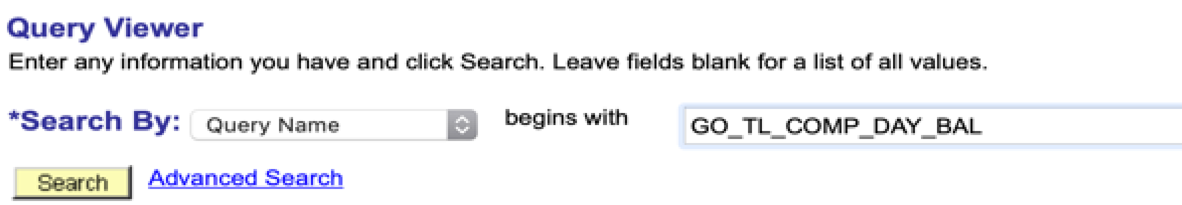
Navigation: Payroll for North America > Employee Pay Data USA > Update Payroll Options > Payroll Options 2 Tab



Step 6:

If the agency is on the PeopleSoft Leave system, run the 'GO_TL_COMP_DAY_BAL' query to see if there are balances in the employee's comp time plan(s) that need to be paid. Print the results of the query for entering in the Timesheet.

Navigation: Reporting Tools > Query Viewer



After locating the query, insert the deceased employee's EMPLID along with any comp time plan(s) that would need to be paid.

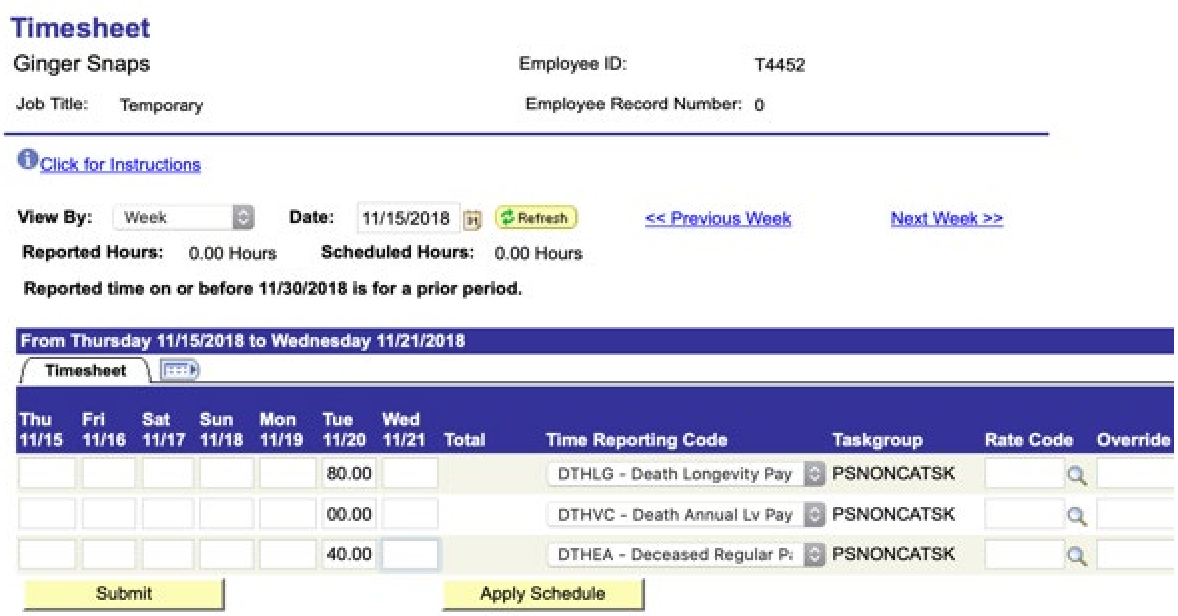
Step 7:

Enter any balances of comp time due to the deceased into the Timesheet using the appropriate TRCs prior to the deceased date of death.

Calculate the prorated Longevity amount. If any is due the employee, enter the calculated amount into the Timesheet using the appropriate TRC.

The number of regular hours due to the employee prior to the date of death, along with the calculated override rate, also need to be entered into the Timesheet using the appropriate codes. To calculate the override hourly rate, take the employee's monthly salary from Job Data Compensation page and divide it by the number of workable hours possible for the month. If the agency is on Projects, etc. the TRC will need to be changed on the Timesheet from Regular hours that were already entered for the current pay period to the deceased TRC and the override rate may need to be done on the pay sheet rather than the Timesheet. Terminal leave can be entered at this time or it can wait for a later off-cycle payroll if necessary.

Navigation: Manager Self Service > Report Time > Timesheet



Step 8:

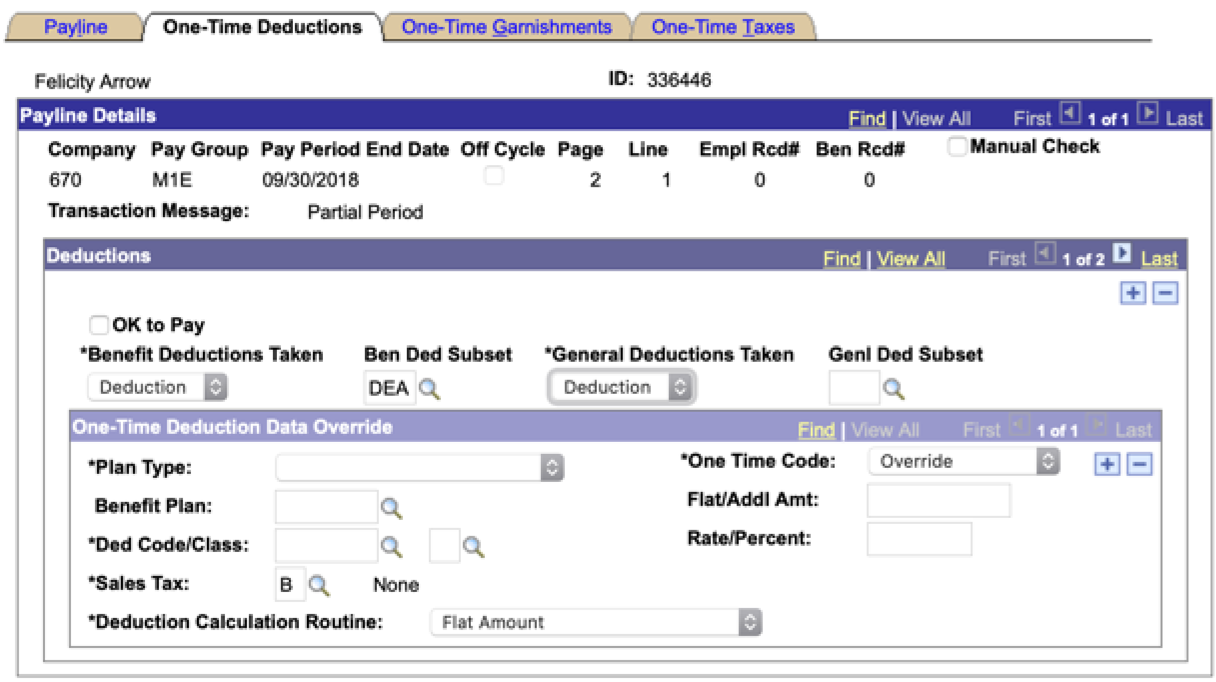
Begin processing payroll as usual. After pay sheets are created, do the following:

When paying a deceased employee their Regular Earnings with BEA/RBA you will need to update the payline with the Deceased RBA codes; "DBA" for those being paid in the year of death, and "TBA" for those being paid the following year of death. You will need to take off the "OK TO PAY" on the line with the BEA/RBA and add a row to set up the respective DBA or TBA and BEA.

If the employee had a uniform allowance or any other earnings, they will need to be changed to the deceased earnings code for it, too.

For agencies that are **not** on Projects, etc. the first row of the pay sheet for the employee will need to have “OK TO PAY” turned off since this row is bringing in the regular salary.

Navigation: Payroll for North America > Payroll Processing > Update Paysheet > By Payline Security



Continue with the payroll processing steps through the Preliminary Calculation Process. After the calculation process, the deceased employee will need to be reviewed to verify that all information is correct before proceeding with the payroll. There should not be any federal or state taxes, or any taxable gross for federal or state. For ‘Current Year’ procedures, there should only be Taxable Gross for MED/EE and ER, and OASDI/EE and ER and those respective amounts. For ‘Following Year’ procedures, there should be no taxable gross or taxes at all.

Depending on the wage designations, do the following:

- If the employee left no beneficiary designation, no surviving spouse, and no dependent children, then the full amount of the net will go to the estate as designated on the Payroll Tab 2 from Step 5.
- If the employee did not have a beneficiary designation but did have a surviving spouse, or if there is no surviving spouse, the dependent children, or their guardians or the conservators of their estates, then the net up to $3000.00 can go to that spouse or the dependent children or their guardians or the conservators of their estates in equal shares.
  - This is done by the general deduction of SPOUSE. Once the calculation process has been done and everything is verified to be correct regarding taxes, etc., then the General

Deduction for SPOUSE can be entered in General Deductions for the amount of the net up to $3000.00. The SPOUSE deduction should have the effective date of the beginning of the current pay period and the deduction end date should be the first day of the next pay period.

- Once the SPOUSE is entered in General Deductions, then do the calculation process again to bring in the SPOUSE deduction. Review the employee again, verifying the amount of the net.

- If the full net was entered in the SPOUSE deduction, then after the new calculation, the net should be $0.00.

- If the previous net was over $3,000.00 so that only $3,000.00 was entered for the SPOUSE deduction, then after the calculation there should be a withholding amount of $3,000.00 for SPOUSE and the new net will need to be designated to the estate of the employee as set forth in Step 5, above. **Remember, the SPOUSE deduction will not be passed to AP; you will need to manually create the voucher in the AP module.** The designation of any multiple children, etc. will be done on the AP module with multiple vouchers.

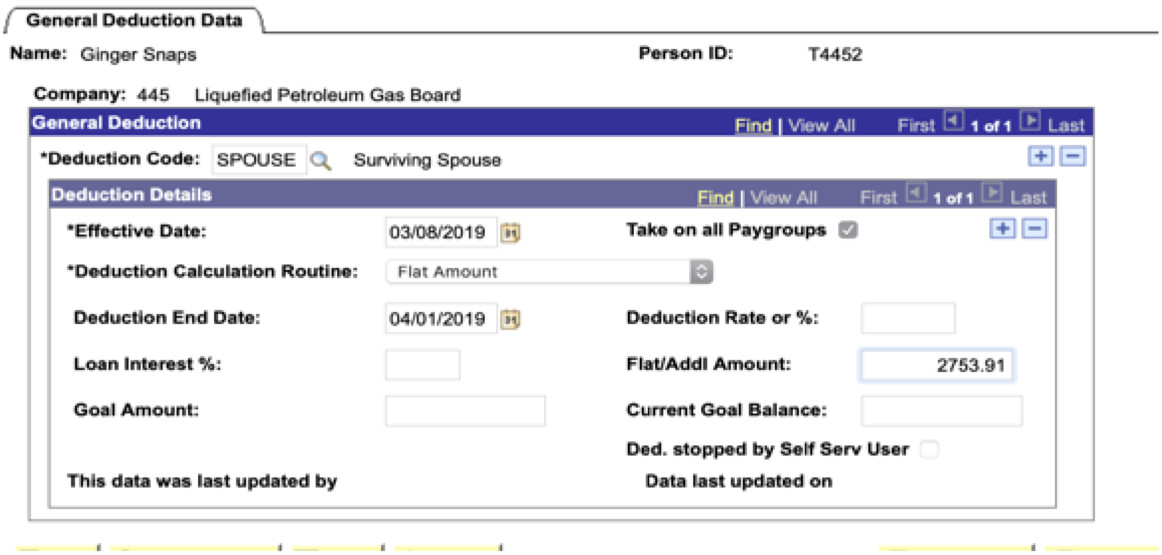
- If the employee did designate a beneficiary(ies) to receive the full net, then that full net amount can go to the beneficiary(ies).

  - This is done by the general deduction of SPOUSE. Once the calculation process has been done and everything is verified to be correct regarding taxes, etc., then the General Deduction for SPOUSE can be entered for the amount of the full net. The SPOUSE deduction should have the effective date of the beginning of the current pay period and the deduction end date should be the first day of the next pay period.

  - Once the SPOUSE is entered in General Deductions, then do the calculation process again to bring in the SPOUSE deduction. Review the employee again; verify that the amount of the net is now $0.00. **Again remember, the SPOUSE deduction will not be passed to AP, you will need to manually create the voucher in the AP module.** The designation of multiple beneficiaries, etc. will be done on the AP module with multiple vouchers.

Note: The SPOUSE deduction amount will go to PeopleSoft Financials to account 633190 in the 99400 class-funding. This is where the amount(s) will be paid from when the AP voucher is created.

Navigation: Payroll for North America > Employee Pay Data USA > Deductions > Create General Deductions


General Deduction Data

Name: Ginger Snaps Person ID: T4452

Company: 445 Liquefied Petroleum Gas Board

General Deduction Find | View All First 1 of 1 Last

*Deduction Code: SPOUSE Surviving Spouse

Deduction Details Find | View All First 1 of 1 Last

*Effective Date: 03/08/2019 Take on all Paygroups

*Deduction Calculation Routine: Flat Amount

Deduction End Date: 04/01/2019 Deduction Rate or %:

Loan Interest %: Flat/Addl Amount: 2753.91

Goal Amount: Current Goal Balance:

Ded. stopped by Self Serv User

This data was last updated by Data last updated on

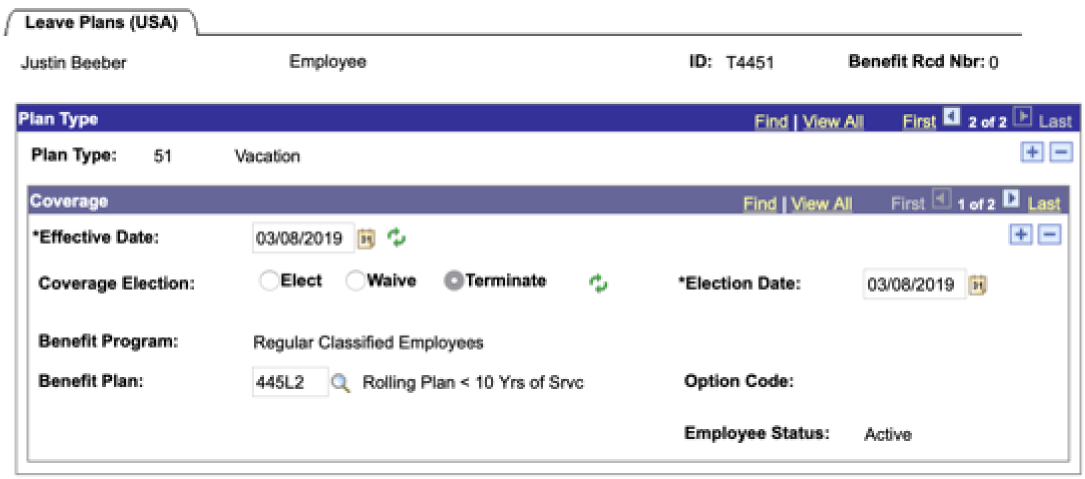
These procedures for deceased employees can cause a ‘Payroll Error Message’ stating a warning about the earnings of the tax set going negative while allocating before-tax deductions. This warning is acceptable and should not keep the payroll from processing further. If the agency would like for CORE to review the employee’s record before confirming the payroll, please call the CORE payroll office at 405-522-1750. Once the employee is verified to be correct, then continue with the usual payroll processing steps to finish the payroll.

Once all payrolls and accruals are done for the deceased employee, then the agency can continue with the following steps:

Step 9:

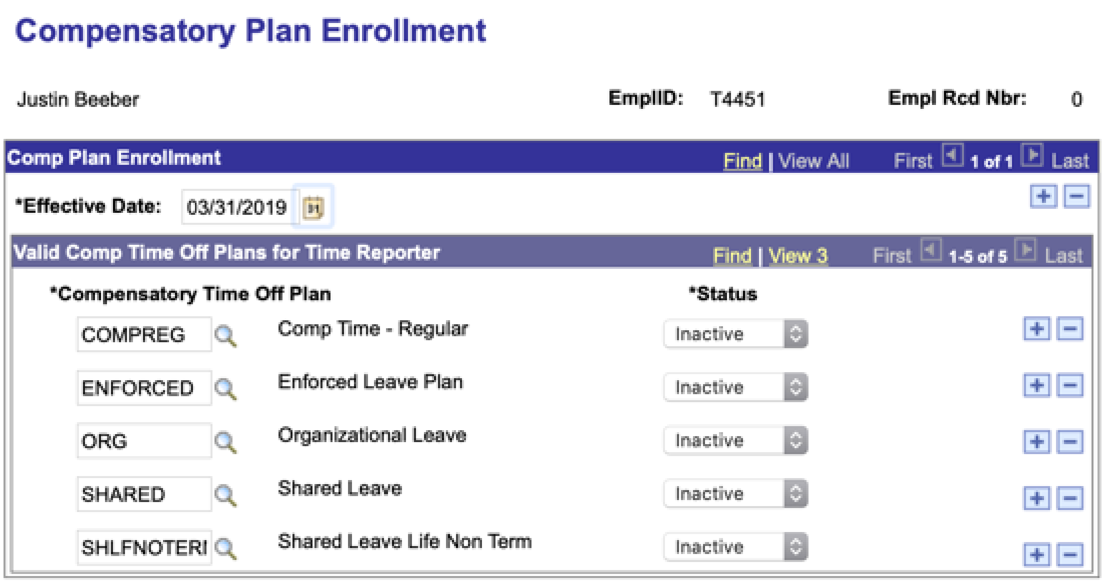
If the agency is on the PeopleSoft Leave System, then update Sick and Annual Leave Plans terminating with the effective date of the first day of the next pay period

Navigation: Benefits > Enroll in Benefits > Leave Plans



After terminating the decease's leave plans you will also need to inactivate the Compensatory Plans with the effective date of the first day of the next pay period.

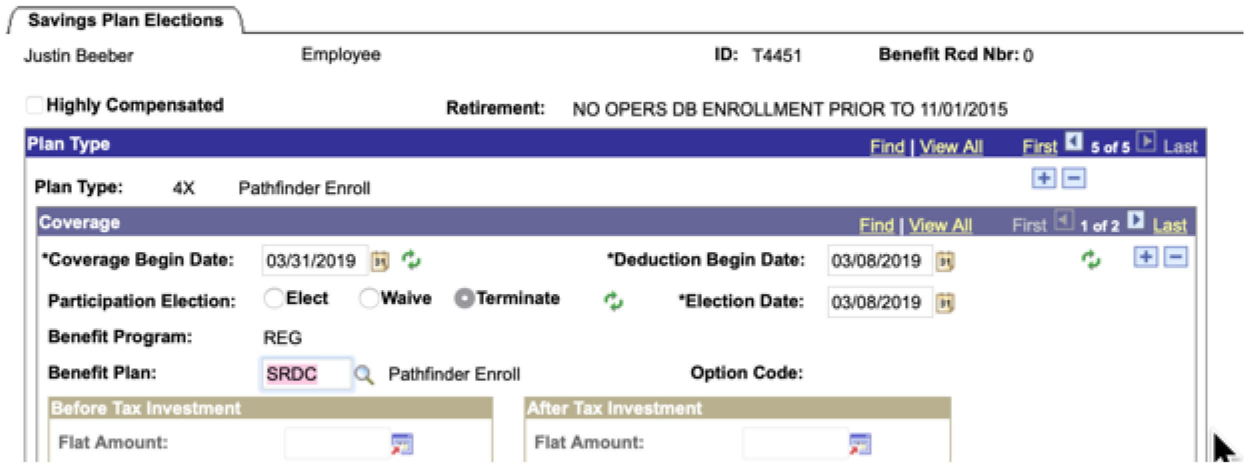
Navigation: Time and Labor > Enroll Time Reporters > Comp Plan Enrollment



Step 10:

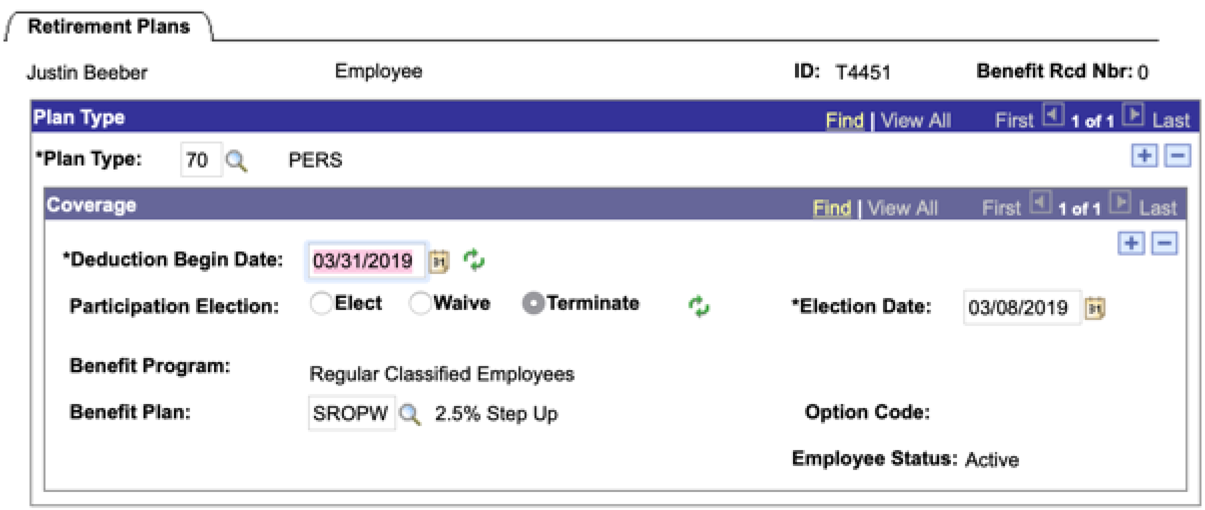
Update Savings Plans (SoonerSave, SoonerSave Administrative Fee, Pathfinder and OPERS) and Retirement Plans (OPERS Step-Up Plan, OLERS, etc.) terminating with the effective date of the first day of the next pay period.

Navigation: Benefits > Enroll in Benefits > Savings Plans

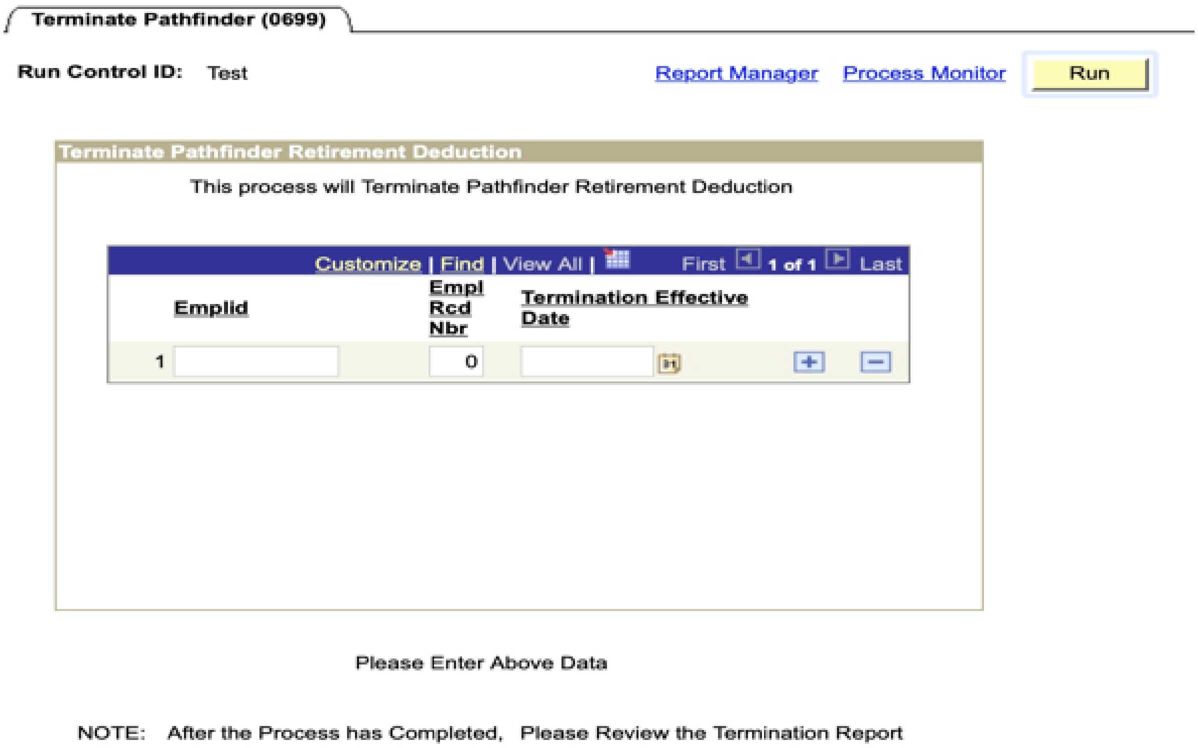


After terminating the savings plans, be sure to also terminate the decease's retirements plans, if applicable.

To terminate non pathfinder retirement plans, access the following screen.
Navigation: Benefits > Enroll in Benefits > Retirement Plans



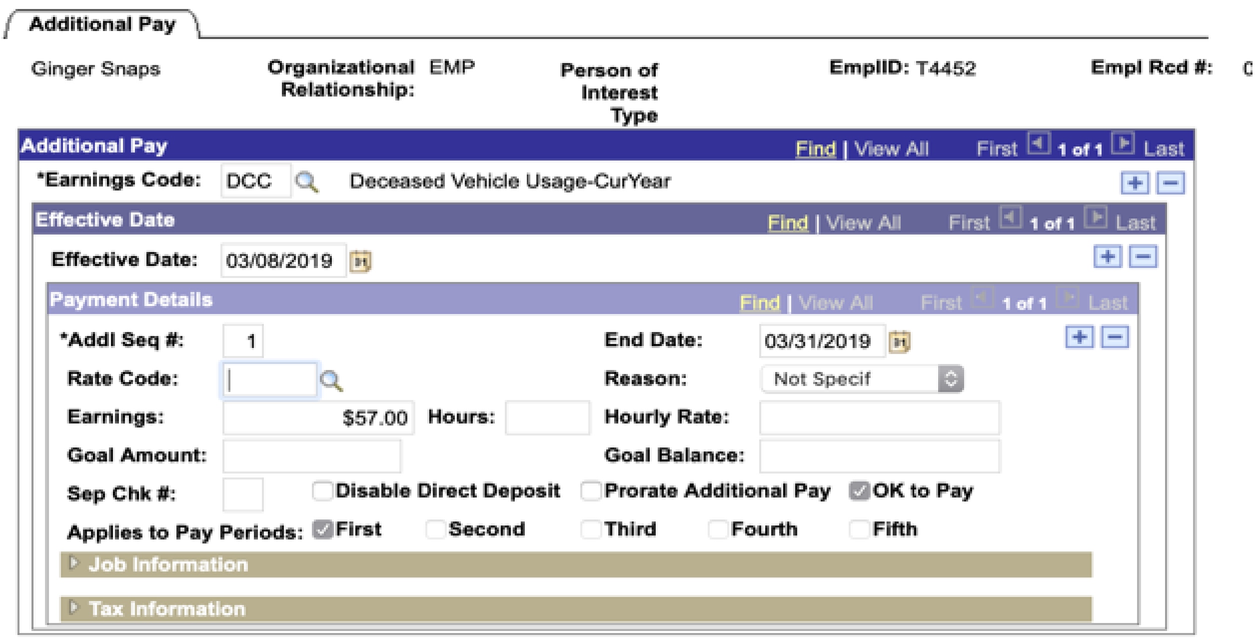
To terminate Pathfinder, be sure to use the following screen:
Navigation: OK Custom Reports/Process > Agency Process > Termination Pathfinder (0699)



Step 11:

Update Additional Pay data used to pay out Uniform Allowance, Car, etc., terminating with the effective date of the first of the next pay period. BEA and RBA will be automatically updated by EBD after processing the termination through BAS.

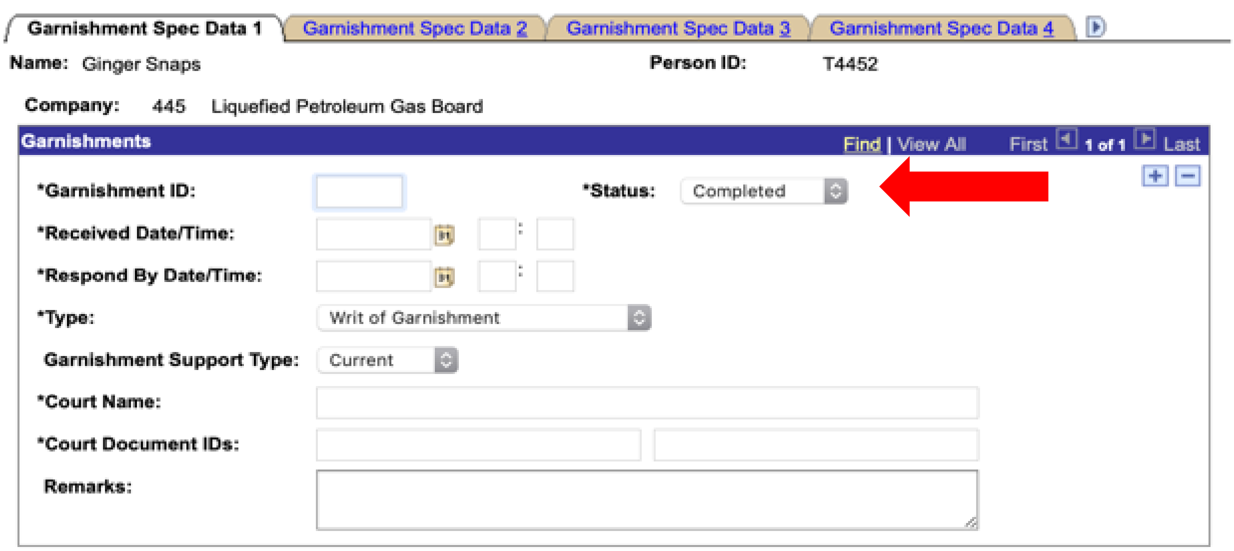
Navigation: Payroll for North America > Employee Pay Data USA > Create Additional Pay



Step 12:

After the final payroll has been processed for the deceased, update Garnishment Spec Data changing status to 'Completed' if employee had any ongoing garnishments. Please refer to the garnishment order to determine if notification of death is required to vendor.

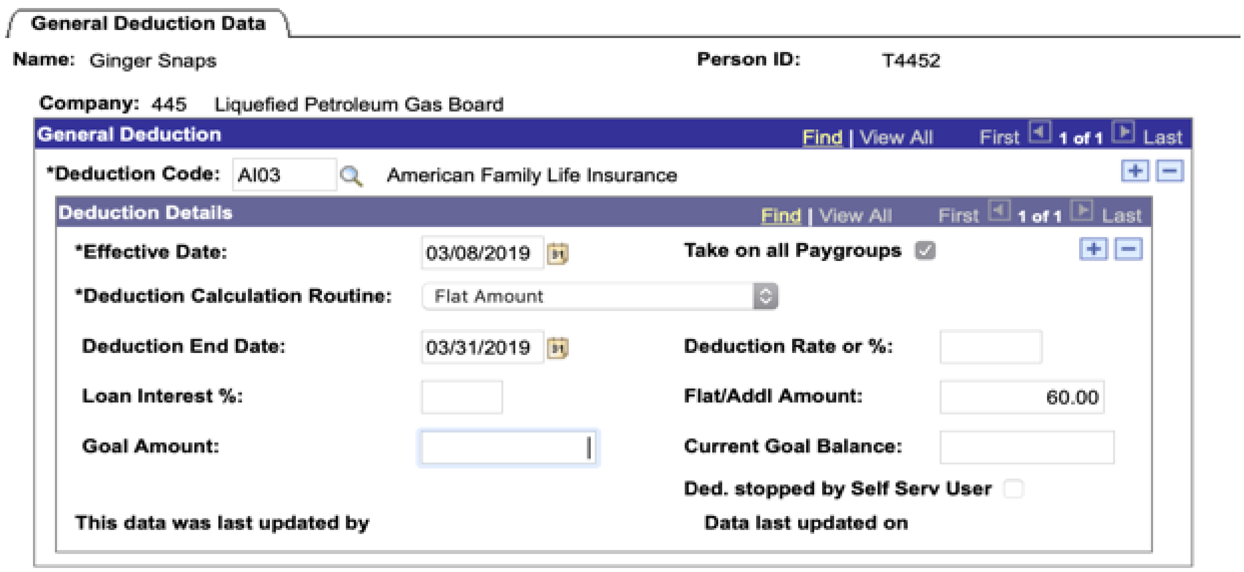
Navigation: Payroll for North America > Employee Pay Data USA > Deductions > Create Garnishments



Step 13:

Update General Deductions, except for EBD deductions, by inserting a new row with the effective date of the first day of the next pay period and the 'Deduction End Date' with the same date. The EBD deductions will be automatically updated by EBD after processing the termination through BAS.

Navigation: Payroll for North America > Employee Pay Data USA > Deductions > Create General Deductions



General Deduction Data

Name: Ginger Snaps Person ID: T4452

Company: 445 Liquefied Petroleum Gas Board

General Deduction — Find | View All First 1 of 1 Last

*Deduction Code: AI03 American Family Life Insurance

Deduction Details — Find | View All First 1 of 1 Last

*Effective Date: 03/08/2019 Take on all Paygroups

*Deduction Calculation Routine: Flat Amount

Deduction End Date: 03/31/2019 Deduction Rate or %:

Loan Interest %: Flat/Addl Amount: 60.00

Goal Amount: Current Goal Balance:

Ded. stopped by Self Serv User

This data was last updated by Data last updated on

Step 14:

If the deceased employee was in the Department Budget Table by 'Appointment' level, then insert a row to make 'Inactive' effective the date of the death of the employee.

Navigation: Setup HRMS > Product Related > Commitment Accounting > Budget Information > Department Budget Table USA

Level — Find | View All First 1 of 2 Last

Department Position Pool Jobcode Position Appointment

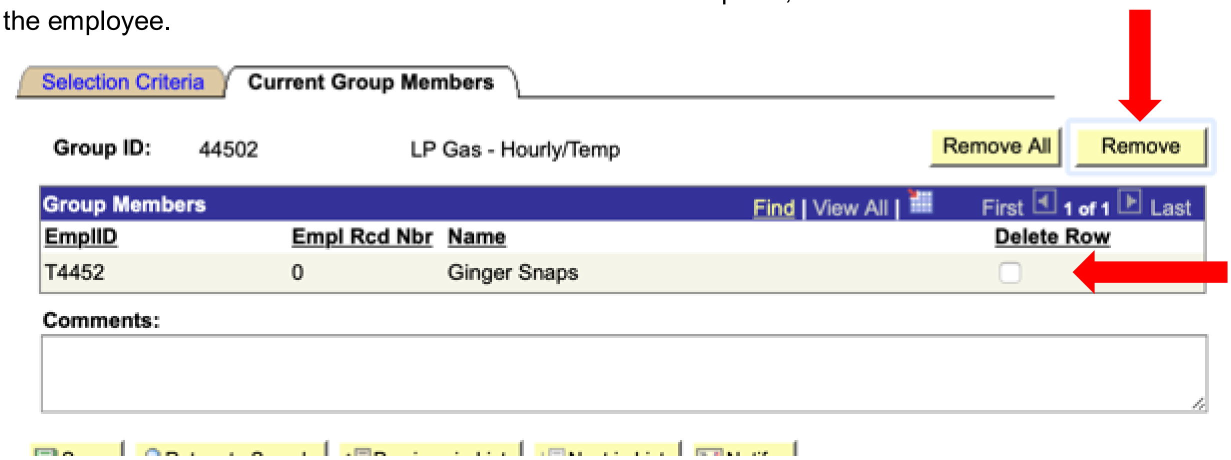
*Effective Date: 09/17/2018 Eff Seq: 0 *Status: Inactive Date Entered: 05/02/2019

Budget Level Cap: 0.00 *Currency: USD

Step 15:

Once all payrolls have been processed for the deceased employee, remove the employee from your Static Group. For agencies with Dynamic Groups, the process is done automatically.

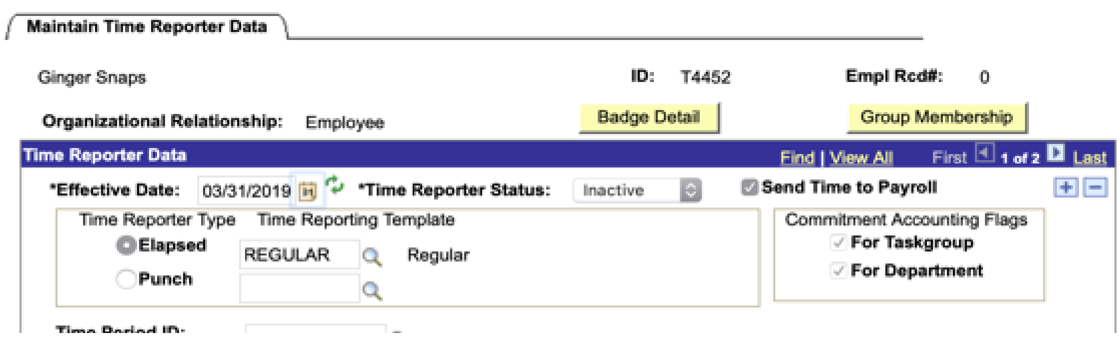
Navigation: Set Up HRMS > Security > Static Group
Do this by selecting the 'Current Group Members' tab. Locate the deceased employee and check the checkbox under the delete column. After the checkmark is in place, click the 'Remove' button to delete the employee.



Step 16:

Once all payrolls have been processed for the deceased employee, update the Time Reporter Data by adding a row inactivating the Time Reporter Status effective the first day of the next pay period.

Navigation: Time and Labor > Enroll Time Reporters > Maintain Time Reporter Data



Step 17:

Complete OMES Form DER, Deceased Employee Reporting. The form is located on the OMES website under: Services > Accounting and Reporting > DCAR Forms. The information provided on this form will be used for year end reporting of amounts paid after the date of death. For assistance, please contact OMES CAR payroll at (405) 521-3258 or (405) 522-6300.

Appendix A:

The IRS From W-9 referenced in Step 1 can be found on the IRS website at https://www.irs.gov/pub/irs-pdf/fw9.pdf

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

► Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► ________

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from FATCA reporting code (if any) ________

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number
☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person ►** **Date ►**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)
• Form 1099-DIV (dividends, including those from stocks or mutual funds)
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
• Form 1099-S (proceeds from real estate transactions)
• Form 1099-K (merchant card and third party network transactions)
• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
• Form 1099-C (canceled debt)
• Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

Appendix B:

The Employee Vendor Request form referenced in Step 1 is below. The form is also located on the OMES webstie at **http://omes.ok.gov/sites/g/files/gmc316/f/OMESEmployeeVendorRequestForm.docx/**

OMES OFFICE OF MANAGEMENT & ENTERPRISE SERVICES

OKLAHOMA VENDOR REGISTRATION
EMPLOYEE VENDOR REQUEST FORM

Agency Instructions: *Form should be completed by authorized payment requestor for state agency and include CFO authorization. Please identify the purpose of request to add employee to vendor payment system and verify which SETID will be used for the payment.*

Request Type: ☐ Reimbursement ☐ Payroll Replacement ☐ Warrant Replacement ☐ Other:
PeopleSoft SETID: ☐ 00000 ☐ HECLM

EMPLOYEE NAME	SSN	HCM EMPLID (STATE AGENCY EMPLOYEES ONLY)	AGENCY ADDRESS	9-DIGIT ZIP	Email

I certify that the above employees are authorized to be added to the state's vendor payment system:

Signature of Agency Chief Fiscal/Finance Officer

Print Name of Agency Chief Fiscal/Finance Officer

Agency/BU Name: Agency/BU Number:
Contact Name:
Contact Email:
Phone #: Fax #: Date:

Revised: 03/08/2019

Appendix C:

The Outstanding Wage Benegiciary Designation form can be found below or on the OMES website at **https://www.ok.gov/opm/documents/HCM-016.docx**. This form should be used for employees of those agecnies that allow employees to designate an beneficiary prior to death.

State of Oklahoma
Office of Management & Enterprise Services
Human Capital Management

Outstanding Wage Beneficiary Designation Form

____ (Agency Name / #) offers its employees the option of designating a beneficiary to receive the employee's final check in the event of an employee's death while an employee.

If you elect to name a beneficiary you must complete the form on the next page "Outstanding Wages Beneficiary Designation Form" and submit it to Human Resources. Should you desire to change your beneficiary at some point in the future, it will be your responsibility to complete and submit to Human Resources another Outstanding Wages Beneficiary Designation Form. For example, if you name your spouse and are later divorced, you may want to complete a new form.

Primary Beneficiary: Receives priority distribution upon the employee's death.

Contingent Beneficiary: Receives distribution only if the primary beneficiary(ies) are deceased at the time of the employee's death.

If an employee does not elect to name a beneficiary, the payroll office will issue the employee's final paycheck, including any pay for unused annual/vacation leave, in accordance with Title 40, O.S., Section 165.3a, Payment of wages to surviving spouse and children. Please be advised that if your final check is processed without the naming of a beneficiary, your surviving spouse, or if there is no surviving spouse, your dependent children, or their guardians or the conservators of their estates, will receive in equal shares a total up to the maximum $3,000 allowed by law. Any remaining payment would go into the estate and go through probate. Please be advised that access to the funds processed to an estate may be delayed due to the probate process.

Wage beneficiary forms must be signed and dated to be in effect. If any of the information for the named beneficiary(ies) is incomplete or the form is not signed and/or dated, the entire form will be considered invalid. The beneficiary form on file with the most current date supersedes any previously submitted Wage Beneficiary Designation Forms. If additional spaces are needed, print additional pages and sign and date each page.

Continue to the next page to complete the Outstanding Wage Beneficiary Designation Form.

Original form(s) will be kept in individual employee files within the employing agency. DO NOT send forms to the Office of Management and Enterprise Services.

OMES – FORM HCM 016 (Revised 04/20/15)

State of Oklahoma
Office of Management & Enterprise Services
Human Capital Management

Outstanding Wage Beneficiary Designation Form

Employee Name: ______________________ Employee ID or **SSN (new employee):** __________

Agency Name / #: ______________________

Primary Beneficiary:

Full Name: ______________________ DOB: __________
mm/dd/yyyy

Social Security Number: ______________________ Relationship: __________

Address: ______________________

Street City State Zip Code

Beneficiary: Primary: ________ **OR** Contingent: ________

Full Name: ______________________ DOB: __________
mm/dd/yyyy

Social Security Number: ______________________ Relationship: __________

Address: ______________________

Street City State Zip Code

Beneficiary: Primary: ________ **OR** Contingent: ________

Full Name: ______________________ DOB: __________
mm/dd/yyyy

Social Security Number: ______________________ Relationship: __________

Address: ______________________

Street City State Zip Code

Beneficiary: Primary: ________ **OR** Contingent: ________

Full Name: ______________________ DOB: __________
mm/dd/yyyy

Social Security Number: ______________________ Relationship: __________

Address: ______________________

Street City State Zip Code

Beneficiary: Primary: ________ **OR** Contingent: _________

Full Name: ____ DOB: ____________
mm/dd/yyyy

Social Security Number: ______________________________________ Relationship: ____________

Address: ____
Street City State Zip Code

I understand that if any of the information for the named beneficiary(ies) is incomplete and/or the form(s) is not signed and dated, the form(s) will be considered invalid. Furthermore, I understand that the beneficiary form(s) on file with the most current date supersedes any previously submitted wage beneficiary forms.

PRINT EMPLOYEE FULL NAME SIGNATURE OF EMPLOYEE DATE

Return original signed form to Human Resources of employing agency and retain a copy for your records. Please keep all beneficiary information current.

OMES – FORM HCM 016 (Revised 04/20/15)